
STATUTORY INSTRUMENTS

1982 No. 92

The Oil Taxation (Gas Banking Schemes) Regulations 1982

Appeals

7.—(1) The responsible persons may by notice in writing given to the Board not more than two months after receipt of notice of a decision of the Board refusing or revoking consent to the making of an election in respect of a gas banking scheme appeal to the Special Commissioners; but the bringing of an appeal under this paragraph shall not affect the operation of any revocation of consent under paragraph (9) of Regulation 5 above.

(2) A participator in a relevant field, whether or not himself an appellant, shall be entitled to appear and be heard on the appeal and any proceedings arising out of it.

(3) An appeal against a decision of the Board refusing or revoking consent to the making of an election may at any time be abandoned by a notice in writing given to the Board by the appellants.

(4) On an appeal against a decision of the Board refusing or revoking consent to the making of an election the Special Commissioners may vary the decision appealed against, whether or not the variation is to the advantage of all or any of the participators in the relevant fields, and the provisions of the Taxes Management Act 1970 shall apply in relation to such an appeal as they apply in relation to an appeal under Part I of the Oil Taxation Act 1975.